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[Signature]
Attorney or Agent

27,922
Reg. No.

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application of

Applicant : Stefano De Luigi Bruschi, et al.
Serial No. : 10/521,598
Filed : January 18, 2005
Title : PROCESS FOR THE PREPARATION OF PHARMACEUTICAL
MICROCAPSULES WITH ENHANCED TASTE-MASKING AND
HIGH DISSOLUTION RATE
Docket No. : 451225-014

Commissioner of Patents
P. O. Box 1450
Alexandria, VA 22313-1450

Sir:

INDICATION OF PATENT PRACTITIONERS TO BE RECOGNIZED

It is noted that the original Power of Attorney (enclosed herein) lists twelve patent practitioners. In order to comply with 37 C.F.R. §1.32(c), it is hereby indicated that only the following nine practitioners are to be recognized by the Office as being practitioners of record in this application:

Mark P. Levy	Reg. No. 27,922
Theodore D. Lienesch	Reg. No. 28,235
Douglas E. Erickson	Reg. No. 29,530
Michael J. Nieberding	Reg. No. 39,316
Steven J. Elleman	Reg. No. 41,733
John F. Kane	Reg. No. 44,815
Jeffrey C. Metzcar	Reg. No. 52,027
Rodney M. Young	Reg. No. 40,882
Victor J. Wasylyna	Reg. No. 52,345

Confirmation of these attorneys being of record in this application is requested in the form of a corrected Filing Receipt.

Date: 10-24-05

[Signature]
Mark P. Levy
Reg. No. 27,922

THOMPSON HINE LLP
2000 Courthouse Plaza NE
P. O. Box 8801
Dayton, Ohio 45401-8801
(937) 443-6949



PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Applicant(s) : EURAND PHARMACEUTICALS LTD.
Serial No. : PCT/EP2002/007961
Filed : 17 July 2002
Title : PROCESS FOR THE PREPARATION OF PHARMACEUTICAL MICROCAPSULES...
Docket No. : 451225-new

Commissioner for Patent
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

POWER OF ATTORNEY

All right, title, and interest in the above-identified patent application has been assigned to Eurand Pharmaceuticals Ltd. from the inventor(s),

by the Assignment filed in the above-identified application (a copy of which is attached hereto).

The undersigned, as Managing Director of Eurand Pharmaceuticals Ltd. has reviewed the evidentiary documents for the above-identified patent application and hereby certifies that to the best of his knowledge and belief, all right, title, and interest in and to the above-identified application is in the name of Eurand Pharmaceuticals Ltd., the party seeking to take this action.

On behalf of Assignee and owner of the above-identified U.S. patent application, by assignment, Eurand Pharmaceuticals Ltd. hereby appoints:

Mark P. Levy	Reg. No. 27,922
Theodore D. Lienesch	Reg. No. 28,235
James R. Eley	Reg. No. 36,790
Douglas E. Erickson	Reg. No. 29,530
Michael A. Forhan	Reg. No. 46,706
Michael J. Nieberding	Reg. No. 39,316
Steven J. Elleman	Reg. No. 41,733
John F. Kane	Reg. No. 44,815
Rose Ann Dabek	Reg. No. 28,064
Jeffrey C. Metzcar	Reg. No. 52,027
Rodney M. Young	Reg. No. 40,882
Victor J. Wasylyna	Reg. No. 52,345

2761 PT
USA

as its attorneys with full power of substitution and revocation, to transact all business in the U.S. Patent and Trademark Office connected therewith.

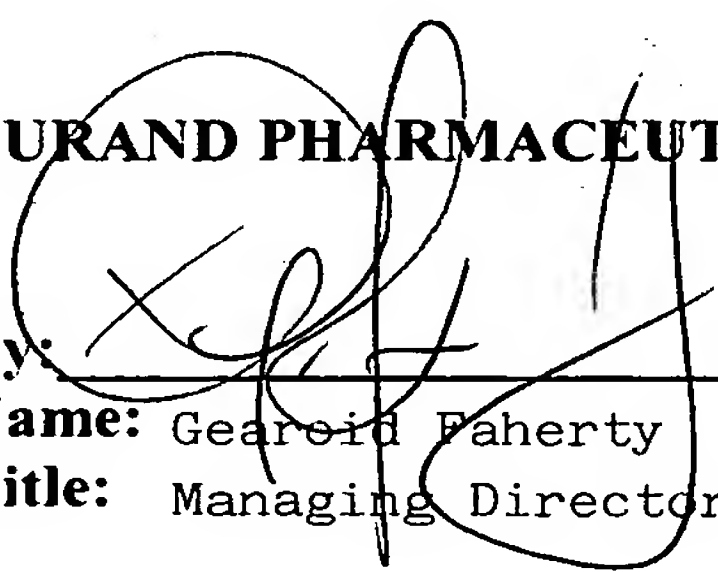
Address all correspondence and telephone calls to:

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I, Gearoid Faherty, declare that all statements made herein of my own knowledge are true, and that all statements made on information and belief are believed to be true; and further, that the statements are made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001, Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

Date: 24 January 2005

EURAND PHARMACEUTICALS LTD.

By: 
Name: Gearoid Faherty
Title: Managing Director

311623

**UNITED STATES
ASSIGNMENT FROM INVENTOR**

In consideration of One Dollar (\$1.00) and other good and valuable consideration, the receipt of which is hereby acknowledged, the undersigned Assignors:

Stefano DE LUIGI BUSCHI, Luigi Giovanni MAPELLI, Leonardo RABAGLIA

hereby sell, assign and transfer to Assignee:

EURAND PHARMACEUTICALS LTD , Block 1 – Harcourt Centre – Harcourt Street – Dublin 2 - IRELAND

its successors, assigns and legal representatives, the entire right, title and interest for the United States and all foreign countries, in and to, and any and all improvements which are disclosed in

(a) Patent Number _____ dated _____

(b) Application for Letters Patent Serial No. PCT/EP02/007961 filed 17 July 2002

(c) Application for Letters Patent which has been executed by the undersigned concurrently herewith and entitled

and in and to said application and all divisional, continuing, substitute, renewal, reissue and all other applications for Letters Patent which have been or shall be filed in the United States and all other foreign countries on any of said improvements; and in and to all original and reissued patents which have been or shall be issued in the United States and all foreign countries on said improvements.

The Assignee may apply for and receive the Letters Patent in its own name. When requested by the Assignee or its successors, the undersigned will execute all other patent applications; proper oaths, assignments; powers of attorney, or other papers and communicate all facts known to it relating to the improvements and the history thereof; and generally do everything possible which the Assignee or its successors shall consider desirable for aiding in securing and maintaining proper patent protection for the improvements and for vesting title in the Assignee or its successors.

Assignor warrants that he/she has the full right to convey the rights and property described herein and no assignment, grant, mortgage or license or other agreement affecting such rights and property has been made to other by the undersigned.

ASSIGNORS

Dated: 24 July , 2002

By Stefano DE LUIGI BRUSCHI

By Luigi Giovanni MAPELLI

By Leonardo RABAGLIA

The undersigned declares that he(she) was personally present and did see the above-named individual execute this Assignment of his(her) own free will for the purposes set forth herein.

By Marina Cassandro

Name Marina Cassandro

Address c/o EURAND INTERNATIONAL S.P.A.
PESSANO CON BORNAGO - ITALY